

**CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS**

**Chattooga County
Board of Tax Assessors
August 14, 2024**

Attending:

**Doug L. Wilson, Chairman - Present
John Bailey, Vice Chairman – Present
Betty Brady – Present
Kevin Payton – Present
Matthew Kinnamont – **Absent**
Nancy Edgeman – Present
Crystal Brady – Present**

Meeting was called to order at 9:00am

APPOINTMENTS: **Dale & Heidi Cook – 9:30am**

OLD BUSINESS:

I. BOA Minutes:

**Meeting Minutes for August 7, 2024
BOA reviewed, approved, & signed**

II. BOA/Employee:

a. Time Sheets

BOA reviewed, approved, & signed

b. Emails:

1. Weekly Work Summary

BOA acknowledged receiving

III. BOE Report: Nancy Edgeman to update the Board.

Total 2023 Real & Personal Certified to Board of Equalization – 1441

Withdrawn - 175

Cases Settled – 1267

Hearings Scheduled – 0

Pending cases – 0

Superior Court – 11

Conferences Scheduled – 1

Confirmed to SC – 9

Total 2024 Real & Personal Certified to Board of Equalization – 40

Withdrawn – 2

Cases Settled – 3

Hearings Scheduled – 34

Pending Cases – 35

Superior Court – 0

Conferences Scheduled – 0

Confirmed to SC – 0

IV. Time Line: Nancy Edgeman to discuss updates with the Board.

The office is taking and working appeals.

NEW BUSINESS:

V. APPEALS:

2024 Real & Personal Appeals taken: 179

Total appeals approved by BOA: 84

Pending appeals: 95

Closed: 84

2024 Mobile Home appeals taken: 21

Total appeals reviewed Board: 21

Pending appeals: 0

Closed: 21

Certified to the Board of Equalization: 6

Weekly updates and daily status kept for the 2024 appeal log by Crystal Brady.

Requesting BOA acknowledge

VI: APPEALS

MAP & PARCEL	NOA VALUE	ASSERTED VALUE	VALUE IN DISPUTE	30 DAY / CHANGE	BOE / NO CHANGE
36-3	\$555,200	\$466,000	\$89,200	\$467,400	
37-102	\$230,270	\$180,000	\$50,270		\$230,910
41-28-A	\$160,000	\$120,000	\$40,000		\$160,000
47-27	\$244,270	\$205,000	\$39,270		\$244,270
57-22	\$344,660	\$28,778	\$315,882		\$344,660
58-10-R07	\$420,600	\$399,999	\$20,601		\$420,600
L03-47	\$86,000	\$40,000	\$46,000	\$74,250	
S10-29	\$59,200	\$37,000	\$22,200	\$52,300	
S32-15	\$49,800	\$6,500	\$43,300		\$49,800
S38-46	\$80,800	\$30,000	\$50,800	\$72,700	
S40-90	\$105,010	\$80,000	\$25,010		\$105,010
S42-32	\$168,360	\$130,000	\$38,360		\$168,360
T10-37	\$70,600	\$5,000	\$65,600	\$35,500	

T16-94-B	\$75,600	\$69,700	\$5,900		\$75,600
P72	\$11,793	\$5,000	\$6,793	\$6,730	

Requesting approval for appeals listed above:

Reviewer: Crystal Brady

Motion to approve appeals listed above:

Motion: John Bailey

Second: Kevin Payton

Vote: All that were present voted in favor

VII: INVOICES

a. McRae, Smith, Peek, Harman & Monroe, LLP - Inv# 213108-213116 / Amount \$3,470.60 / Due upon receipt

b. Woolpert Inc (mobile assessor) - Inv# PTIN0029822 / Amount \$4,676.36 / Due upon receipt

c. Lexis Nexis - Inv# 42100178 / Amount \$58.65 / Due upon receipt

d. Lexis Nexis - Inv# 42100186 / Amount \$58.65 / Due upon receipt

BOA approved to pay all invoices listed above.

VIII: MISCELLANEOUS

a. Cook appeal

The Cooks and the BOA agreed to the value of \$446,880.

Mr. Wilson updated the BOA on a meeting with the Chattooga County Schools Superintendent and the BOA discussed.

Mr. Payton updated the BOA on a meeting with the County Commissioner about county homestead exemption reform and the BOA discussed.

Nancy Edgeman presented the BOA with the 5-year history and the BOA discussed.

Mr. Payton inquired about arm's length transactions and Nancy Edgeman explained.

Meeting Adjourned at 10:56am

Doug L. Wilson, Chairman



Betty Brady



Kevin Payton



John Bailey, Vice Chairman



Matthew Kinnamont



Chattooga County
Board of Assessors Meeting
August 14, 2024